

**IN THE OFFICE OF COMMISSIONER
DEPARTMENT OF TRADE AND TAXES
GOVERNMENT OF N.C.T. OF DELHI
VYAPAR BHAWAN, NEW DELHI**

No.360/CDVAT/2014/247

Dated: 07.03.2014.

M/s. Sri Vedic Pratisthan,
158, 2nd Floor, Gujjar Dairy,
Gautam Nagar,
New Delhi-110049.

ORDER

Present for the Applicant : Sh. S.K. Sarawal, Counsel
Present for the Department : Sh. T.C. Sharma, Departmental Representative

The above named applicant filed an application on 06/01/2014 under section 84 of Delhi Value Added Tax Act, 2004 (hereinafter referred to as the "said Act") and the question put up for determination under the aforesaid provision of law is as under :-

“Whether the goods transferred i.e. religious pictures not for use as calendar is tax free being covered by entry 45 Schedule I of DVAT Act? ”

2. The application has been preferred in the prescribed format DVAT-42 and the requisite fee of Rs.500/- paid through demand draft No.223297 dated 25.11.2013 of ICICI Bank Connaught Place, New Delhi.
3. The applicant is a proprietorship firm and engaged in providing religion based solution for prosperity of an individual or family who is frustrated by sequence of events in daily life, business or in married life and is registered with the department having TIN no. 07940392708.
4. The brief facts of the case are that the applicant firm, on the basis of requirement of a particular customer prepares a product like "Locket" or "Yantra" or "Kawach" which is kept in "Hawan Kund" with the help of Vedic Mantras by experienced

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person having deep knowledge and experience in Pooja methodology. This religious discourse and powerful spiritual combination helps the frustrated lots, provides courage and strength to face and come out of negative thoughts and to move towards positivity, prosperity and success in life. The firm is actually selling confidence building yantras to boost the morale of the affected individual or family.

5. The Departmental Representative referred to entry no.45 of first Schedule appended to the DVAT Act, 2004, which is as under:

“Religious Pictures not for use as calendars.”

The dealer is engaged in trading of “Locket” or “Yantra” or “Kawach”, which are entirely different products and not covered by the above entry hence, are unspecified items.

The DR further stated that the entry 45 of First Schedule simply covers religious pictures with a rider that in case such pictures are used as a calendar they will not be covered under its ambit. The contention of the dealer that they put a religious picture on each of their products i.e. “Locket” or “Yantra” or “Kawach”, does not qualify these items to be covered under the said entry. The intent of the entry is to use a religious picture as a religious picture only and not in any other form. In brief, when it is not allowed to be used as calendar how it can be used on products marketed by the applicant namely “Locket” or “Yantra” or “Kawach”. Simply putting a religious picture on any product does not qualify it to be covered under the entry no.45 of First Schedule.

6. I have perused in detail the application filed under Section-84 of the Delhi Value Added Tax Act, 2004, various schedules appended to the DVAT Act, 2004, nomenclature of the products under consideration and after having heard both the parties, I am of the considered view that the products of the dealer i.e. “Locket” or “Yantra” or “Kawach” are not covered under any of





the entry of any Schedule appended to the DVAT Act, 2004, hence, are unspecified items covered under section 4(1)(e) of the Act and are taxable @ 12.5%.

7. Held accordingly.

(Prashant Goyal)
Commissioner, VAT

Copy for information and necessary action to:

1. Applicant
2. Addl. Commissioner (Law & Judicial)
3. Joint Commissioner (Special Zone)
4. Assistant Commissioner (Policy)
5. System Analyst, for uploading this order on web.
6. President, Sales Tax Bar Association (Regd.)
7. Guard File

(Prashant Goyal)
Commissioner, VAT

